

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

ROBERT POLSKY and  
LISA POLSKY

v.

DANIEL I. WERFEL,  
Acting Commissioner, IRS

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CIVIL ACTION

No. 14-655

**ORDER**

**AND NOW**, this 23rd day of February, 2015, upon consideration of the defendant's Motion to Substitute the United States for Daniel I. Werfel and Motion to Dismiss (Document No. 9) and the plaintiffs' response, it is **ORDERED** that the motion is **GRANTED**.

**IT IS FURTHER ORDERED** as follows:

1. Pursuant to 26 U.S.C. § 7422(f)(1) and (2), the United States is substituted as the defendant for Daniel I. Werfel; and
2. The plaintiffs' complaint is **DISMISSED**.

/s/ Timothy J. Savage  
TIMOTHY J. SAVAGE, J.